

M. COM. FIRST SEMESTER

| Course Code | Paper/Subject | Credit | Contract Hour Per Week | | | EoSE Duration (Hrs.) | |
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| | | | L | T | P | THY | P |
| MCM 101 | Managerial Economics | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 102 | Advanced Accounting | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 103 | Management Accounting | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM SO1- OSC (Compulsory) | Research Methodology & Computer Application Basics | 6 | 4 | 3 | 00 | 3 | 0 |
| ECC/CB -A01 | Constitutionalism & Indian Political System | 6 | 4 | 3 | 00 | 3 | 00 |
| ECC/CB - A02 | Advanced Business Statistics | | | | | | |
| ECC/CB - A03 | Business Finance | | | | | | |
| ECC/CB - A04 | Marketing Management | | | | | | |
| ECC/CB - A05 | Principle of Marketing | | | | | | |
| MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30 | | 30 | | | | | |

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| M.COM. FIRST SEMESTER | |
| COURSE CODE : MCM101 | COURSE TYPE: CCC |
| COURSE TITLE : MANAGERIAL ECONOMICS | |
| CREDIT : THEORY : PRACTICAL : 6 HOURS : THEORY : PRACTICAL : 90 | |
| MARKS : THEORY : PRACTICAL : 70 + 30 | MARKS THEORY : PRACTICAL : |

OBJECTIVE: The objective of the course is to acquaint students with the basic principles of micro and macroeconomics for developing the understanding of theory of the firm, markets and the macro environment, which would help them in managerial decision making processes.

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| UNIT-1 18 Hours | Nature and Scope of Managerial, Economics: Objective of a firm, Economics theory and managerial theory, Managerial economist's role and responsibilities. |
| UNIT-2 18 Hours | Fundamental Economics - Concepts-incremental principle, Opportunity Cost principle, Discounting principle. Equi-marginal principle. |
| UNIT-3 18 Hours | Demand Analysis, Individual and Market demand functions, Law of Demand, determinants of demand, Elasticity of demand-its meaning and importance, Price elasticity, Income elasticity and Cross elasticity; Using elasticity in managerial decisions. |
| UNIT-4 18 Hours | Theory of consumer Choice: Cardinal utility approach, Indifference approach, Revealed preference and theory of consumer choice under risk, Demand estimation for major consumer durable and non-durable products, Demand forecasting technique. |
| UNIT-5 18 Hours | Production Theory: Production function-production with one and two variable inputs, Stages of production, Economics of scale; Estimation of production function. |

RECOMMENDED READINGS

1. Koutsiyannis, A., Modern Microeconomics, Macmillan Press Ltd.
2. Varian, Micro-Economic Analysis, Norton.
3. Pindyck Robert S., Daniel L. Rubinfeld and Prem L. Mehta, Micro Economics, Pearson Education Asia, New Delhi.
4. Branson William H., Macro Economics Theory and Policy, First East – West Press.
5. Dornbusch, R. and S. Fischer Macro Economics , Publisher Tata McGraw Hill.
6. Oliver Blanchard Macro Economics, Pearson Education, LPE.
7. Mankiw, N. Gregory, Macro Economics, Macmillan.

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| <p>M. COM. FIRST SEMESTER</p> <p>COURSE CODE: MCM102 COURSE TYPE: CCC</p> <p>COURSE TITLE : ADVANCED ACCOUNTING</p> <p>CREDIT : THEORY : PRACTICAL : 6 HOURS : THEORY : PRACTICAL : 90</p> <p>MARKS : THEORY : PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :</p> |
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OBJECTIVE : The objective of this course is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

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| UNIT-1 18 Hours | Accounting for issue, Forfeited and redemption of shares and debentures. |
| UNIT-2 18 Hours | Final accounts and financial statements of companies. |
| UNIT-3 18 Hours | Accounting issues relative to amalgamation and reconstruction of companies. |
| UNIT-4 18 Hours | Accounting for holding and subsidiary companies. |
| UNIT-5 18 Hours | Accounts relating to Liquidation of companies. |

RECOMMENDED READINGS

1. Plekles and Duakerley : Accountancy
2. Wilson: Company Accounts
3. Diskson: Accountancy
4. J.R. Batlboi : Advanced Accounting
5. R.R.Gupta: Advanced Accounting
6. S.M. Shukla : Advanced Accounting
7. Shukla and Grewal: Advanced Accounting
8. H Chakravarty : Advanced Accounts
9. Dr.Shukla AvamAgrawal: Advanced Accountancy
10. Dr.S. P. Gupta: Advanced Accounts
11. Dr.Karim,Dr.Khanuja& Pro.Mehata : Advanced Accounting
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| M. COM.FIRST SEMESTER | |
| COURSE CODE: MCM103 | COURSE TYPE: CCC |
| COURSE TITLE : MANAGEMENT ACCOUNTING | |
| CREDIT : THEORY: PRACTICAL : 6 | HOURS : THEORY: PRACTICAL : 90 |
| MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL : | |

OBJECTIVE:

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

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| UNIT-1 18 Hours | Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountants position, role and responsibilities. |
| UNIT-2 18 Hours | Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers-cost Centre, profit Centre and investment Centre, Problems in transfer pricing, Objectives and determinates of responsibility centers. |
| UNIT-3 18 Hours | Budgeting : Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc. Fixed and" flexible budget, Budgetary control, Zero-base budgeting; Performance budgeting. |
| UNIT-4 18 Hours | Standard Costing and Variance Analysis:, Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance; Kinds of variances and their uses-material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing. |
| UNIT-5 18 Hours | Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing; Cost-volume- profit analysis. |

RECOMMENDED READINGS

1. Anthony Robert N. : Management Accounting
2. Gillet : Management and the account
3. Wills more : Business, Business Budget and Budgetary Control
4. Rose U. Fahri : Higher Management Control
5. Guthmann H.G. :Analsy of finanQial Statement
6. Smith and Ashburn :Financia,l and Administrative Accountancy
7. Pinkless and Duakaraley : Accountancy
8. Manmohan A : Goyal : Management Accounting

MASTER OF COMMERCE (FIRST SEMESTER)

COURSE CODE: MCM S01 COURSE TYPE: OSC

Course Title : Research Methodology & Computer Application: Basics

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:

- Understands the concept and place of research in concerned subject
- Gets acquainted with various resources for research
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data
- Achieves skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package

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| <p>UNIT-1 18 Hours</p> | <p>CONCEPT OF RESEARCH : Meaning and characteristics of research, Steps in research process, Types of research -</p> <p>i) Basic, applied and action research</p> <p>ii) Quantitative and qualitative research, Areas of research in concern discipline</p> <p>SELECTION OF PROBLEM FOR RESEARCH : Sources of the selection of the problem, Criteria of the selection of the problem, Drafting a research proposal, Meaning and types of variables, Meaning and types of hypotheses.</p> |
| <p>UNIT-2 18 Hours</p> | <p>TOOLS OF RESEARCH : Meaning and general information about construction procedure of</p> <p>(i) Questionnaire</p> <p>(ii) Interview</p> <p>(iii) Psychological test</p> <p>(iv) observation</p> <p>(v) Rating scale</p> <p>(vi) Attitude scale and</p> <p>(vii) check list, Advantages and disadvantages of above tools</p> <p>SAMPLING : Meaning of population and sample, Importance and characteristics of sample, Sampling techniques -</p> <p>i) Probability sampling : random sampling, stratified random sampling,</p> |

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| | <p>systematic sampling, cluster sampling.</p> <p>ii) Non-probability sampling: incidental sampling, purposive sampling, quota sampling.</p> |
| <p>UNIT-3 18 Hours</p> | <p>METHODS OF RESEARCH</p> <p>Meaning and conducting procedure of following methods of research : Historical method, Survey method, Case study, Causal comparative method, Developmental methods, Experimental methods.</p> |
| <p>UNIT-4 18 Hours</p> | <p>TREATMENT OF DATA :</p> <p>Level of measurements of data, Steps in treatment of data: editing, coding, classification, tabulation, analysis and interpretation of results.</p> <p>WRITING RESEARCH REPORT :</p> <p>Sections of report : Preliminary section, Content section : various chapters, Supplementary section : appendices, references, abstract, Format and style.</p> |
| <p>UNIT-5 18 Hours</p> | <p>Computer Fundamentals</p> <p>Computer System :Features, Basic Applications of Computer, Generations of computers.</p> <p>Parts of Computer System : Block Diagram of Computer System; Central Processing Unit (CPU) ; Concepts and types of Hardware and Software, Input Devices - Mouse, Keyboard, Scanner, Bar Code Reader, track ball; Output Devices - Monitor, Printer, Plotter, Speaker; Computer Memory - primary and secondary memory, magnetic and optical storage devices.</p> <p>Operating Systems - MS Windows :Basics of Windows OS ; Components of Windows - icons, taskbar, activating windows, using desktop, title bar, running applications, exploring computer, managing files and folders, copying and moving files and folders ; Control panel : display properties, adding and removing software and hardware, setting date and time, screensaver and appearance; Windows Accessories : Calculator, Notepad, WordPad, Paint Brush, Command Prompt, Windows Explorer.</p> |
| <p>UNIT-6 18 Hours</p> | <p>Office Software Package</p> <p>Word Processing - MS Word :Creating, Saving, Opening, Editing, Formatting, Page Setup and printing Documents ; Using tables, pictures, and charts in Documents ; Using Mail Merge sending a document to a group of people and creating form, letters and label.</p> <p>Spreadsheet - MS Excel :Opening a Blank or New Workbook, entering data/Function/Formula into worksheet cell, Saving, Editing, Formatting, Page Setup and printing Workbooks.</p> <p>Presentation Software - MS Power Point :Creating and enhancing a presentation, modifying a presentation, working with visual elements, adding Animations & Transitions and delivering a presentation.</p> |

RECOMMENDED READINGS

1. Agrawal, Y. P. (1988). **Better sampling : Concepts, Techniques and Evaluation.** New Delhi : sterling Publishers Private Ltd. Best, J. W. (1993).
2. **Research in Education** (6th ed.) New Delhi : Prentice-Hall of India Pvt. Ltd.
3. Broota, K. D. (1992) **Experimental design in Behavioral Research** (2nd ed.) New Delhi : Wiley Eastern Limited.
4. Dasgupta, A. K. (1968). **Methodology of Economic Research.** Bombay: Asia Publishing House.
5. Edwards, A. L. (1957). **Techniques of Attitude Scale construction.** New York : Appleton-Century
6. Gall, M. D., Gall, J. P. and Borg, W. R. (2007). **Educational Research : An introduction** (8th ed.) Coston : Allyn and Bacon.
7. Garrett, H. E. & Woodworth, R. S. (1969). **Statistics in Psychology and Education.** Bombay : Vakils, Fecffer & Simons Pvt. Ltd.
8. Goode, W. J. & Hatt, Paul K. (1952). **Methods in Social Research.** New York : McGraw-Hill.
9. Gopal, M. H. (1964). **An Introduction to research Procedure in Social Sciences.** Bombay : Asia Publishing House.
10. Hillway, T. (1964) **Introduction to Research (2nd ed.)** Noston : Houghton Mifflin.
11. Hyman, H. H., et al. (1975). **Interviewing in Social Research.** Chicago : University of Chicago Press.
12. Kerlinger, F. N. (1983) **Foundation of Behavioural Research. (2nd Indian Reprint)** New York : Holt, Rinehart and Winston.
13. Kothari, C. R. (2007) **Research Methodology: Methods & Techniques** (3rd ed.) New Delhi : WishwaPrakashan.
14. Fundamentals Of Computers, Dr. P. Mohan, Himalaya Publishing House.
15. Microsoft First Look Office 2010, K. Murray, Microsoft Press. Fundamental Of Research Methodology And Statistics, Y.K. Singh, New Age International (P) Limited, Publishers. Practical Research Methods,
15. Dr Catherine Dawson, The Essence Of Research Methodology, Jan Jonker & Bartjan Pennink, Springer.

MASTER OF COMMERCE (FIRST SEMESTER)

COURSE CODE: MCMA 01 COURSE TYPE: ECC/CB

COURSE TITLE : CONSTITUTIONALISM & INDIAN POLITICAL SYSTEM

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:

- Understands the concept of Constitutionalism
- Gets acquainted with various Indian Political System
- Becomes familiar with various Union Executive
- Gets conversant with Legislatures, Legislative Bills
- Achieves skills in various writings

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| UNIT-1 18 Hours | Meaning: Constitution, Constitutional government & constitutionalism; Difference between Constitution and Constitutionalism; Constitutionalism: Basis, Elements, Features & future. Forms of Government: Democracy & Dictatorship, Unitary & Federal, Parliamentary & Presidential form. Ideals of the Indian Constitution incorporated in the Preamble. Special Features of the Indian Constitution. |
| UNIT-2 18 Hours | Concept of State and Citizenship, Judicial Review and Fundamental Rights, Directive Principles of the State Policy, Fundamental Duties, Procedure to Amend the Indian Constitution, Judiciary: Supreme Court and High Court, Judicial Activism and Public Interest Litigation and Provisions relating to Emergency. |
| UNIT-3 18 Hours | Union Executive- President, Prime Minister, Council of Ministers. State Executive- Governor, Chief Minister and Council of Ministers. Local Bodies & Panchayati Raj. |
| UNIT-4 18 Hours | Parliament of India, State Legislatures, Legislative Bills: Ordinary, Money and Financial, Union State Relations, Principles of the 'Separation of Power and the 'Principles of Check & Balance'. Political Parties and Pressure Groups. Challenges before Indian Democracy: Terrorism, Regionalism, Communalism, <i>Linguistics</i> and National Integration. |
| UNIT-5 18 Hours | Controller & Accountant General of India, Solicitor General, Advocate General, Election Commission, Union and State(s) Public Service Commission, Finance Commission. |

RECOMMENDED READINGS

1. HOBBS, Thomas, The Leviathan, Chapters XIII & XVII [entry]
2. LOCKE, John, The Second Treatise of Civil Government, Chapter IX [entry]
3. ROUSSEAU, Jean-Jacques, The Social Contract or Principles of Political Right
4. MONTESQUIEU, The spirit of the laws,
5. RAZ, Joseph, "The rule of law and its virtue", in The authority of law, Oxford University Press, 1979 Dicey on British constitution
6. P. Ishwara Bhat Inter-relationship between Fundamental Rights
7. M. P. Jain Indian Constitutional Law H M Seervai Constitutional Law of India
8. V. N. Shukla Constitution of India
9. D.D. Basu Shorter Constitution of India B Sivarao Constitutional Assembly Debates
10. J. V. R. Krishna Iyer Fundamental Rights and Directive Principles
11. Paras Diwan Human Rights and the Law
12. P K Tripathi Some Insight into Fundamental Rights
13. S. P. Sathe Fundamental Rights and Amendment to the Constitution
14. P. B. Gajendragadkar Law, Liberty and Social Justice
15. David Karrys Politics of Law.

M. COM.FIRST SEMESTER
COURSE CODE: MCMA02 COURSE TYPE: ECC/CB
COURSE TITLE : ADVANCED BUSINESS STATISTICS

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90
MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:

The objective of this paper is to equip students with some of the important statistical techniques for managerial decision making and to provide ground for learning advanced analytical tools used in research.

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| UNIT-1 18 Hours | Probability and Expectation: Approaches to probability. Addition, multiplication and Bayes Theorem, Mathematical Expectation. Probability Distribution: Binomial, Poisson, Exponential, Beta and Normal Distributions. |
| UNIT-2 18 Hours | Analysis of Time Series - Causes of Variation in time series data, Components of time series, Decomposition of trend-moving Averages Method and method of least squares (Including linear, second degree, parabolic and exponential trend), Computation of seasonal indices by simple average, Ratio to trend, Ratio to moving average and link relative method. |
| UNIT-3 18 Hours | Sampling Distributions and Estimation: Sampling concepts. Sampling methods. Concept of sampling distribution, its expected value and standard error. Sampling distribution of means and Central Limit Theorem. Sampling distribution of proportions. Point and interval estimation; Properties of a good estimator. Confidence intervals for means (a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions. |
| UNIT-4 18 Hours | Hypothesis Testing; Power of a test, Large sample tests for proportions, means and standard deviations. Small Sample Tests – t and F tests. Design of Experiments and analysis of variance. |
| UNIT-5 18 Hours | Non-Parametric Tests: Chi-square test, Sign test, Median test and Rank correlation test. Regression Analysis: Simple and multiple linear regression analysis up to three variables. |

RECOMMENDED READINGS

1. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.
2. Aczel, Amir D., and Sounderpandian, J., *Complete Business Statistics*, Tata McGraw Hill Publishing.
3. Anderson, Sweeny and Williams, *Statistics for Business and Economics*, CENGAGE Learning, New Delhi.
4. Kazmeir Leonard J., *Business Statistics*, Tata McGraw Hill Publishing Company, New Delhi
5. Vohra, N. D., *Business Statistics*, Tata McGraw Hill Publishing Company, New Delhi.
6. Freund, J. E. And F. J. Williams, *Elementary Business Statistics – The Modern Approach*, Prentice Hall of India Private Ltd., New Delhi.

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| <p>M. COM. FIRST SEMESTER</p> <p>COURSE CODE:MCMA03 COURSE TYPE: ECC/CB</p> <p>COURSE TITLE : BUSINESS FINANCE</p> <p>CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90</p> <p>MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :</p> |
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OBJECTIVE:The objective of this course is to help to student understand and conceptual framework of business finance.

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| UNIT-1 18 Hours | Introduction : Definition, Nature and Scope of Business Finance; Finance Function in Business; Traditional and Modern Views of Finance; Objectives of Financial Management – Profit Maximization Vs Wealth Maximization. |
| UNIT-2 18 Hours | Planning for Funds : Financial Plan – Meaning and Basic Considerations; Factors Affecting Fixed Capital and Working Capital Requirements; Estimating the Need for Cash, Receivables and Inventories. |
| UNIT-3 18 Hours | Capitalisation : Concept, Difference between Capitalization and Capital Structure; Cost and Earnings Theories of Capitalization; Over-Capitalization and Under Capitalization – their Causes, Effect and Remedies. |
| UNIT-4 18 Hours | Pattern of Capital Requirements : Long-term and Medium-term Financing – Purpose, Sources and Instruments; Short-term Financing- Purpose, Sources and Instruments. |
| UNIT-5 18 Hours | Raising of Funds : Sources and Forms of External Financing with Special Reference to India; Promotion –Steps and Importance of Promotion; Types of Promoters; Underwriting of Capital Issues– Trends and Broad Features of Underwriting in India; Long-term, Medium–term and Short-term Financing–Purpose, Sources and Instruments. |

RECOMMENDED READINGS

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| <p>M. COM.FIRST SEMESTER COURSE CODE: MCMA04COURSE TYPE: ECC/CB COURSE TITLE : MARKETING MANAGEMENT CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90 MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :</p> |
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OBJECTIVE: The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraint.

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| UNIT-1 18 Hours | Promotion Decision - Meaning and importance of promotion, Communication process, Promotion Mix-advertising, Personal Selling, Publicity and Public Relation. |
| UNIT-2 18 Hours | Determining advertising budget, Copy designing and its testing, Media selection, Advertising effectiveness, Sales Promotion - Tools and Techniques. |
| UNIT-3 18 Hours | Marketing Planning, Organizing and Control : Marketing planning process; Different ways of organizing the marketing department; Sales, cost and profitanalysis. |
| UNIT-4 18 Hours | Marketing Organisation - Company Goals and Marketing Organisation, Marketing Organisation Structure, Relation with other Selling and Non-selling Department , Field Organisation. Marketing Control - Need, Steps in Controlling, Planning the control of Marketing Activities, Types and Techniques of Marketing Control. |
| UNIT-5 18 Hours | Issue and Development in Marketing - Social, Ethical and Legal Aspects of Marketing, Services marketing, International marketing, Green Marketing, Cyber Marketing, Relationship Marketing and Other marketing developments. |

RECOMMENDED READINGS

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Prentice Hall, New Delhi.
2. Kotler, Philip : Marketing Management, Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
3. Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi.
4. Mc Carthy, E. Jenome and William D., Perreault Jr. Basic Marketing Managerial Approach,
5. Richard D. Irwin, Homewood, Lllinois.
6. Ramaswamy V.S. and Namakumari S:Marketing Management, MacMillan India, New Delhi.
7. Srinivasan R: Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
8. Stanton, William Still, Richard R. Edward W., Cundiff and Norman A. P. Govon Sales Management Decisions, Strategies and Cases. Prentice Hall, New Delhi.
9. J., and Charles Futrell: Fundamental of Marketing : McGraw Hill Publishing Co., New York.

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| <p>M. COM.FIRST SEMESTER COURSE CODE:MCMA05COURSE TYPE: ECC/CB COURSE TITLE : PRINCIPLE OF MARKETING CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90 MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :</p> |
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OBJECTIVE:The Objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

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| <p>UNIT-1 18 Hours</p> | <p>Introduction – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview.</p> |
| <p>UNIT-2 18 Hours</p> | <p>Market Analysis and Selection – Marketing environment – macro and micro components and their impact of marketing decisions ; Market segmentation and positioning ; Buyer behaviour ; Consumer versus organizational buyers ; Consumer decision – making process.</p> |
| <p>UNIT-3 18 Hours</p> | <p>Product Decisions – Concept of a product ; Classification of products ; Major product decisions ; Product line and product mix ; Branding ; Packaging and labeling ; Product lifecycle – strategic implications ; New product development and consumer adoption process.</p> |
| <p>UNIT-4 18 Hours</p> | <p>Pricing Decisions – Factors affecting price determination; Pricing policies and strategies ; Discounts and rebates.</p> |
| <p>UNIT-5 18 Hours</p> | <p>Distribution Channels and Physical Distribution Decisions – Nature, functions, and types of distribution channels ; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Physical Distribution Management.</p> |

RECOMMENDED READINGS

M. COM. SECOND SEMESTER Syllabus

| Course Code | Paper/Subject | Credit | Contract Hour Per Week | | | EoSE Duration (Hrs.) | |
|---|-------------------------------------|--------|------------------------|---|----|----------------------|----|
| | | | L | T | P | THY | P |
| MCM 201 | Business Economics | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 202 | Specialized Accounting | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 203 | Accounting for Managerial Decision | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM SO2- OSC (Compulsory) | Social Outreach & Skill Development | 6 | 4 | 3 | 00 | 3 | 0 |
| ECC/CB -B01 | Environment & Forest Law | 6 | 4 | 3 | 00 | 3 | 00 |
| ECC/CB - B02 | Advanced Statistics | | | | | | |
| ECC/CB - B03 | Business Law | | | | | | |
| ECC/CB - B04 | Marketing Strategy | | | | | | |
| ECC/CB - B05 | Advertising & Sales Management | | | | | | |
| ECC/CB - B06 | Personnel Management | | | | | | |
| MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30 | | 30 | | | | | |

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| CREDIT : THEORY: PRACTICAL : 6 | HOURS : THEORY: PRACTICAL : 90 |
| MARKS : THEORY: PRACTICAL : 70 + 30 | MARKS THEORY : PRACTICAL : |

OBJECTIVE:

The objective of this course -is to expose students to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.

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| UNIT-1 18 Hours | Accounts of General Insurance Companies. |
| UNIT-2 18 Hours | Accounts of Banking Companies. |
| UNIT-3 18 Hours | Accounts of Public Utility concerns: Double Accounts System. |
| UNIT-4 18 Hours | Royalty accounts. |
| UNIT-5 18 Hours | Investment accounts. |

RECOMMENDED READINGS

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| M.COM. SECOND SEMESTER | |
| COURSE CODE: MCM203 | COURSE TYPE: CCC |
| COURSE TITLE : ACCOUNTING FOR MANAGERIAL DECISION | |
| CREDIT : THEORY: PRACTICAL : 6 | HOURS : THEORY: PRACTICAL : 90 |

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:

The objective of this course is to acquaint student with the accounting concepts, tools and techniques for managerial decisions.

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| UNIT-1 18 Hours | Break-even-analysis; Assumptions and practical applications of break - even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc. |
| UNIT-2 18 Hours | Analysing financial Statements: Method, objects and ratio analysis. |
| UNIT-3 18 Hours | Cash flow analysis and Fund flow analysis. |
| UNIT-4 18 Hours | Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and life cycle costing. |
| UNIT-5 18 Hours | Reporting to Management : Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting; reporting at different levels of management. |

RECOMMENDED READINGS

MASTER OF COMMERCE (SECOND SEMESTER)
COURSE CODE : MCM B01 **COURSE TYPE : ECC**
COURSE TITLE : FOREST AND ENVIRONMENTAL LAWS
CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90
MARKS : 100 THEORY: 70 CCA : 30

OBJECTIVE:

- Understands the concept and place of research in concerned subject
- Gets acquainted with various resources for research

- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data
- Achieves skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package .

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| <p>UNIT-1 18 Hours</p> | <p>EVOLUTION OF FOREST AND WILD LIFE LAWS</p> <p>a) Importance of Forest and Wildlife b) Evolution of Forest and Wild Life Laws c) Forest Policy during British Regime d) Forest Policies after Independence. e) Methods of Forest and Wildlife Conservation.</p> |
| <p>UNIT-2 18 Hours</p> | <p>FOREST PROTECTION AND LAW</p> <p>a) Indian Forest Act, 1927 b) Forest Conservation Act, 1980 & Rules therein c) Rights of Forest Dwellers and Tribal d) The Forest Rights Act, 2006 e) National Forest Policy 1988</p> |
| <p>UNIT-3 18 Hours</p> | <p>WILDLIFE PROTECTION AND LAW</p> <p>a) Wild Life Protection Act, 1972 b) Wild Life Conservation strategy and Projects c) The National Zoo Policy</p> |
| <p>UNIT-4 18 Hours</p> | <p>CHAPTER – BASIC CONCEPTS</p> <p>a. Meaning and definition of environment. b. Multidisciplinary nature of environment c. Concept of ecology and ecosystem d. Importance of environment e. Meaning and types of environmental pollution. f. Factors responsible for environmental degradation.</p> <p>CHAPTER– INTRODUCTION TO LEGAL SYSTEM</p> <p>a. Acts, Rules, Policies, Notification, circulars etc. b. Constitutional provisions on Environment Protection c. Judicial review, precedents d. Writ petitions, PIL and Judicial Activism</p> <p>CHAPTER – LEGISLATIVE FRAMEWORK FOR POLLUTION CONTROL LAWS</p> <p>a) Air Pollution and Law. b) Water Pollution and Law. c) Noise Pollution and Law.</p> |
| | <p>CHAPTER- LEGISLATIVE FRAMEWORK FOR ENVIRONMENT PROTECTION</p> <p>a) Environment Protection Act & rules there under b) Hazardous Waste and Law</p> |

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|----------------------------------|--|
| UNIT-5 18 Hours | c) Principles of Strict and absolute Liability. d) Public Liability Insurance Act e) Environment Impact Assessment Regulations in India CHAPTER – ENVIRONMENTAL CONSTITUTIONALISM a. Fundamental Rights and Environment i) Right to EqualityArticle 14 ii) Right to InformationArticle 19 iii) Right to LifeArticle 21 iv) Freedom of Trade vis-à-vis Environment Protection b. The Forty-Second Amendment Act c. Directive Principles of State Policy & Fundamental Duties d. Judicial Activism and PIL |
|----------------------------------|--|

RECOMMENDED READINGS

1. Bharucha, Erach. Text Book of Environmental Studies. Hyderabad : University Press (India) Private limited, 2005.
2. Doabia, T. S. Environmental and Pollution Laws in India. New Delhi: Wadhwa and Company, 2005.
3. Joseph, Benny. Environmental Studies, New Delhi: Tata McGraw-Hill Publishing Company Limited, 2006.
4. Khan. I. A, Text Book of Environmental Laws. Allahabad: Central Law Agency, 2002.
5. Leelakrishnan, P. Environmental Law Case Book. 2nd Edition. New Delhi: LexisNexis Butterworths, 2006.
6. Shastri, S.C (ed). Human Rights, Development and Environmental Law, An Anthology. Jaipur: Bharat law Publications, 2006.
7. Environmental Pollution by Asthana and Asthana, S, Chand Publication
8. Environmental Science by Dr. S.R.Myneni, Asia law House
9. Gurdip Singh, Environmental Law in India (2005) Macmillan.
10. ShyamDiwan and Armin Rosencranz, Environmental Law and Policy in India – Cases, Materials and Statutes (2nd ed., 2001) Oxford University Press.

JOURNALS :Journal of Indian Law Institute, ILI New Delhi.

Journal of Environmental Law, NLSIU, Bangalore.

MAGAZINES :Economical and Political Weekly

Down to Earth

M.COM. SECOND SEMESTER

COURSE CODE: MCMB02

COURSE TYPE:ECC/CB

COURSE TITLE : ADVANCED STATISTICS

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:

The Objective of this course is to help student learn the application of statistical tools and techniques for decision making.

| | |
|----------------------------------|---|
| UNIT-1 18 Hours | Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory. |
| UNIT-2 18 Hours | Statistical Estimations and Test theory: Point and interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling test Z tests, T Tests & F Tests. |
| UNIT-3 18 Hours | Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Coefficient of Association, Comparison of Actual and Youle method, Expected frequency's & Issusery Association. |
| UNIT-4 18 Hours | Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes-fraction defectives and number of defects, Acceptance sampling. |
| UNIT-5 18 Hours | Interpolation and Extrapolation – Parabolic Binomial, Newton and long rages method. |

RECOMMENDED READINGS

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|--|----------------------------|
| M.COM. SECOND SEMESTER | |
| COURSE CODE: MCMB03 | COURSE TYPE: ECC/CB |
| COURSE TITLE : BUSINESS LAWS | |
| CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90 | |

MARKS : THEORY: PRACTICAL : 70 + 30

OBJECTIVE:The Objective of this course is providing knowledge of relevant provisions of various laws influencing business operations.

| | |
|----------------------------------|--|
| UNIT-1 18 Hours | SEBI Act-1992:Organisation and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI. |
| UNIT-2 18 Hours | MRTTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices - Meaning, Unfair trade practice, MRTTP commission offences and Penalties. |
| UNIT-3 18 Hours | Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission. |
| UNIT-4 18 Hours | FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal. |
| UNIT-5 18 Hours | W.T.O.: Brief History of WTO, Objectives and Functions, Organisation, W.T.O. and India, Regional groupings, anti-dumping duties and other NTBs, Doha declaration, Dispute settlement system, TRIP, TRIMS and GATS. |

RECOMMENDED READINGS

M.COM. SECOND SEMESTER**COURSE CODE : MCMB04****COURSE TYPE : ECC/CB****COURSE TITLE : MARKETING STRATEGY****CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90****MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :**

OBJECTIVE: The objective of the course is to help students understand and basic concept of marketing strategy.

| | |
|----------------------------------|---|
| UNIT-1 18 Hours | Introduction : Concept and Significance of Marketing Strategy; Marketing Strategy and New Economy – Major Drivers of New Economy and Changing Marketing Practices in Business; Factors Considered in Formulating Marketing Strategy. |
| UNIT-2 18 Hours | Designing Strategic Marketing : Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning and Marketing Process; Competitive Strategies – Market Leader, Market Challenger, Market Followers and Market Niches Strategies. |
| UNIT-3 18 Hours | Designing Marketing Mix Strategies : Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy – Developing Effective Communication; Managing Integrated Marketing Communication Process. |
| UNIT-4 18 Hours | Customer-Orientation in Marketing : Customer Relationship Marketing- Concept and Need for Customer Relationship Marketing; Process of Customer Relationship Marketing; Building Customer Satisfaction and Retention – Defining and Delivering Customer Value and Satisfaction; Nature of High Performance Business; Attracting and Retaining Customers. |
| UNIT-5 18 Hours | Recent Issues in Marketing Strategy : Direct Marketing – Concept and Significance; Major Channels for Direct Marketing; Marketing and Technology – Telemarketing and M-Marketing; E-Marketing and Kiosk Marketing; Marketing Audit; Event Marketing. |

RECOMMENDED READINGS

M. COM. SECOND SEMESTER

COURSE CODE: MCMB04

COURSE TYPE: ECC/CB

COURSE TITLE : ADVERTISING & SALES MANAGEMENT

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30

OBJECTIVE : Knowledge of advertising and sales management help to students conceptual frame work.

| | |
|----------------------------------|--|
| UNIT-1 18 Hours | Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising. |
| UNIT-2 18 Hours | Pre-launch Advertising Decision :Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy. |
| UNIT-3 18 Hours | Promotional Management :Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness. |
| UNIT-4 18 Hours | Personal Selling :Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling. |
| UNIT-5 18 Hours | Sales Management :Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment : Selection, Training, Compensation and Evaluation. |

RECOMMENDED READINGS

M.COM. SECOND SEMESTER

COURSE CODE:MCMB05 COURSE TYPE: ECC/CB

COURSE TITLE : PERSONNEL MANAGEMENT

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE: The course exposes the studentsto the basic concept and the tools used in personnel management.

| | |
|----------------------------------|---|
| UNIT-1 18 Hours | Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with BehaviourialSciences. |
| UNIT-2 18 Hours | Personnel policies, programmes& procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management. |
| UNIT-3 18 Hours | Man power planning Recruitment and Selection, Training &Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover. |
| UNIT-4 18 Hours | Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration plans of Remuneration & Financial Rewards /Incentive payments. |
| UNIT-5 18 Hours | Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral. |

RECOMMENDED READINGS

M. COM. THIRD SEMESTER

| Course Code | Paper/Subject | Credit | Contract Hour Per Week | | | EoSE Duration (Hrs.) | |
|--|--|--------|------------------------|---|----|----------------------|----|
| | | | L | T | P | THY | P |
| MCM 301 | Management Concept | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 302 | Organization Behaviour | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 303 | Advanced Cost Accounting | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM SO3- OSC (Compulsory) | Intellectual Properties, Human Rights & Environment Basics | 6 | 4 | 3 | 00 | 3 | 0 |
| ECC-C01 | Tribal Studies | 6 | 4 | 3 | 00 | 3 | 00 |
| ECC - C02 | Strategic Management | | | | | | |
| ECC - C03 | International Marketing | | | | | | |
| ECC - C04 | Production Management | | | | | | |
| ECC - C05 | Life Insurance | | | | | | |
| ECC - C06 | Accounting Methods | | | | | | |
| MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30 | | 30 | | | | | |

M. COM. THIRD SEMESTER

COURSE CODE : MCM301

COURSE TYPE : CCC

COURSE TITLE : MANAGEMENT CONCEPT

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE :The objective of this course is to acquaint students with the management concept.

| | |
|----------------------------------|--|
| UNIT-1 18 Hours | Schools of Management Thought : Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager. |
| UNIT-2 18 Hours | Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization. |
| UNIT-3 18 Hours | Staffing; Directing; Coordinating; Control - Nature, process and techniques. |
| UNIT-4 18 Hours | Motivation : Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory. |
| UNIT-5 18 Hours | Group Dynamics and Team Development : Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development. |

M. COM THIRD SEMESTER

COURSE CODE : MCM302

COURSE TYPE : CCC

COURSE TITLE : ORGANISATIONAL BEHAVIOUR

CREDIT : THEORY : PRACTICAL : 6 HOURS: THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:The Objective of this course is to help student understand & conceptual organizational behaviour.

| | |
|----------------------------------|--|
| UNIT-1 18 Hours | Organizational Behaviour : concept and significance ; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis. |
| UNIT-2 18 Hours | Leadership : Concept; Leadership styles; Theories - Trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership. |
| UNIT-3 18 Hours | Organizational Conflict : Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and bifunctional organizational conflicts; Resolution of conflict . |
| UNIT-4 18 Hours | Interpersonal and Organizational Communication : Concept of two-way communication; Communication process; Barriers to effective communication. Types of organizational communication; Improving communication; Transactional analysis in communication. |
| UNIT-5 18 Hours | Organizational Development : Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention. |

RECOMMENDED READINGS

M. COM THIRD SEMESTER**COURSE CODE:MCM303****COURSE TYPE: CCC****COURSE TITLE : ADVANCE COST ACCOUNTING****CREDIT : THEORY : PRACTICAL : 6 HOURS: THEORY: PRACTICAL : 90****MARKS : THEORY: PRACTICAL : 70 + 30**

OBJECTIVE :This course exposes the students to the basic concepts and the tools used in cost accounting.

| | |
|----------------------------|---|
| UNIT-1 18 Hours | Cost Accounting - Concept and Classification, Methods and Techniques, Accounting for Material, Materials control – Techniques of Materials control. Pricing of Material Issues. |
| UNIT-2 18 Hours | Labour cost – Computation and Control, Method of Wages Payments, Overheads – Accounting and control, Machine Hour Rate. |
| UNIT-3 18 Hours | Unit Costing, Job, Batch, Contract Costing. |
| UNIT-4 18 Hours | Process Costing, Joint products & By-Products costing, Standard Costing. |
| UNIT-5 18 Hours | Operating costing, Uniform costing and Estimate costing, Reconciliation statement. |

RECOMMENDED READINGS

1. S.P. Jain and K.L. Narang - Cost accounting-Kalyani Publishers-New Delhi.
2. B.K. Bhar - Cost Accounting-Academic publishers, Calcutta.
3. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai.
4. C.T.Horangren - Cost Accounting - A Managerial Emphasis - Pearson education - New Delhi.
5. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill.
6. Ravi M Kishore - Advanced Management Accounting - Taxman's-New Delhi.
7. Robert S. Kaplan-Anthony A. Atkinson - Advanced Management Accounting - Prentice Hall of India-New Delhi.
8. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

MASTER OF COMMERCE : THIRD SEMESTER

COURSE CODE : MCMS02

COURSE TYPE : OSC

**COURSE TITLE : INTELLECTUAL PROPERTY RIGHTS,
HUMAN RIGHTS & ENVIRONMENT: BASICS**

CREDIT : THEORY : PRACTICAL : 6 HOURS: THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30

OBJECTIVE:

- Understands the concept and place of research in concerned subject
- Gets acquainted with various resources for research
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data.

| | |
|-----------------------------------|--|
| <p>UNIT-1 18 Hours</p> | <p>Patents : - Introduction & concepts, Historical Overview.</p> <ul style="list-style-type: none">• Subject matter of patent.• Kinds of Patents.• Development of Law of Patents through international treaties and conventions including TRIPS Agreement.• Procedure for grant of patents & term of Patent.• Surrender, revocation and restoration of patent.• Rights and obligations of Patentee• Grant of compulsory licenses• Infringement of Patent and legal remedies• Offences and penalties• Discussion on leading cases. |
| <p>UNIT-2 18 Hours</p> | <ul style="list-style-type: none">• Meaning of Copyright, Historical Evolution,• Subject matter of copyright.• Literary works• Dramatic Works & Musical Works• Computer Programme• Cinematographic films• Registration of Copyrights• Term of Copyright and Ownership of Copyrights• Neighboring Rights• Rights of Performers & Broadcasters |

| | |
|----------------------------|--|
| | <ul style="list-style-type: none"> • Assignment of Copyright. • Author's Special Rights (Moral Rights) • Infringement of Copyrights and defenses • Remedies against infringement (Jurisdiction of Courts and penalties) • International Conventions including TRIPS Agreement WIPO, UCC, Paris Union, Berne Convention, UNESCO. • Discussion on leading cases. |
| UNIT-3 18 Hours | <ul style="list-style-type: none"> • Rights: Meaning • Human Rights- Meaning & Essentials • Human Rights Kinds • Rights related to Life, Liberty, Equals & Disable |
| UNIT-4 18 Hours | <ul style="list-style-type: none"> • National Human Rights Commission • State Human Rights Commission • High Court • Regional Court • Procedure & Functions of High & Regional Court. |
| UNIT-5 18 Hours | <ul style="list-style-type: none"> • Right to Environment as Human Right • International Humanitarian Law and Environment • Environment and Conflict Management • Nature and Origin of International Environmental Organisations (IEOs) • Introduction to Sustainable Development and Environment • Sustainable Development and Environmental Governance |

RECOMMENDED READINGS

1. G. B. Reddy, Intellectual Property Rights and Law, Gogia Law Agency, Hyderabad.
2. S. R. Myneni, Intellectual Property Law, Eastern Law House, Calcutta
3. P. Narayanan Intellectual Property Rights and Law (1999), Eastern Law House, Calcutta, India
4. VikasVashistha, Law and Practice of Intellectual Property, (1999) Bharat Law House, New Delhi.
5. Comish W. R. Intellectual Property, 3rd ed, (1996), Sweet and Maxwell
6. P. S. Sangal and Kishor Singh, Indian Patent System and Paris Convention,
7. Comish W.R Intellectual Property, Patents, Copyrights and Allied Rights, (2005)
8. BibeckDebroy, Intellectual Property Rights, (1998), Rajiv Gandhi Foundation.

MASTER OF COMMERCE : (THIRD SEMESTER)**COURSE CODE: MCM C01****COURSE TYPE : ECC****COURSE TITLE : TRIBAL STUDIES****CREDIT : THEORY : PRACTICAL : 6 HOURS: THEORY: PRACTICAL : 90****MARKS : THEORY: PRACTICAL : 70 + 30****OBJECTIVE:**

- Understands the concept and place of research in concerned subject.
- Gets acquainted with various resources for research.
- Becomes familiar with various tools of research
- Gets conversant with sampling techniques, methods of research and techniques of analysis of data.
- Achieves skills in various research writings
- Gets acquainted with computer Fundamentals and Office Software Package.

| | |
|----------------------------|---|
| UNIT-1 18 Hours | Tribal Studies :Meaning, Nature, Scope, Need & importance of tribal studies. Meaning, Definition & characteristics of Tribe, Caste & Race. |
| UNIT-2 18 Hours | Scheduled Tribe in India :Population Composition of tribal, classification of Indian Tribe – Racial, Lingual, Geographical, Cultural. Some Major Tribes in India :Santhal, Khasi, Munda, Bhils. Some Major Tribes in Central India :Gond, Baiga, Bhabha, Korkus. |
| UNIT-3 18 Hours | Illiteracy :Poverty, Indebtness, Unemployment, migration & Exploitation Environmental & Degradation. Problem of Health and sanitation : Prostitution, Culture Decay due to assimilation. Replacement & Rehabilitation of Tribal population. |
| UNIT-4 18 Hours | Welfare-Concept, Characteristics : Tribal Welfare in post-independence period. Constitutional provision & safe guard after independence, Legislation & Reservation Policy. |
| UNIT-5 18 Hours | Tribal Development Programs for Scheduled Tribes :Medical, Education, Economy, Employment & Agriculture Evaluation of Programs. Tribal Welfare & Advisory Agencies in India :Role of NGO's in tribal development, Role of Christian missionaries in tribal welfare & development. Tribal Welfare Administration. |

RECOMMENDED READINGS*Tribal Development In India (Orissa)* by Dr. Taradutt*Books on Tribal studies* by P. K.Bhowmik.*Books on 'Tribal Studies'* by W.G. Archer.

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|---|----------------------------|
| M. COM THIRD SEMESTER | |
| COURSE CODE: MCMC02 | COURSE TYPE: ECC/CB |
| COURSE TITLE : STRATEGIC MANAGEMENT | |
| CREDIT : THEORY : PRACTICAL : 6 HOURS: THEORY: PRACTICAL : 90 | |
| MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL : | |

OBJECTIVE:The objective of this course is to help students learn the application of strategic management.

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|----------------------------|--|
| UNIT-1 18 Hours | <p>Concept of Strategy :Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.</p> <p>Environmental Analysis and Diagnosis :Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.</p> |
| UNIT-2 18 Hours | <p>Strategy Formulation and Choice of Alternatives : Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.</p> |
| UNIT-3 18 Hours | <p>Functional Strategies :Marketing, production / operations and R & D plans and policies.</p> <p>Functional Strategies :Personnel and financial plans and policies.</p> |
| UNIT-4 18 Hours | <p>Strategy Implementation :Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.</p> <p>Strategy and Structure :Structural considerations, structures for strategies; Organisational design and change.</p> |
| UNIT-5 18 Hours | <p>Strategy Evaluation :Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control.</p> <p>Global Issues in Strategic Management.</p> |

RECOMMENDED READINGS

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| M. COM THIRD SEMESTER | |
| COURSE CODE: MCMC03 | COURSE TYPE: ECC/CB |
| COURSE TITLE : INTERNATIONAL MARKETING | |
| CREDIT : THEORY : PRACTICAL : 6 HOURS: THEORY: PRACTICAL : 90 | |
| MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL : | |

OBJECTIVE: The course intends to familiarize the students with the concept and issues of international marketing and enable them to be able to analyse the foreign market environment and develop international marketing strategies for a business firm.

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|----------------------------|---|
| UNIT-1 18 Hours | International Marketing ; Meaning ; Scope, benefits and difficulties of International Marketing : International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment ; Identifying and selecting foreign market. |
| UNIT-2 18 Hours | Foreign Market Selection : Global market segmentation; Selection of foreign markets, International positioning. Product Decisions: Product planning for global markets; Standardisation vs product adaptation; New product development; Management of international brands; Packaging and leveling. |
| UNIT-3 18 Hours | Quality issues and after sales service ; International pricing; International price quotation ; Payment terms and Methods of payment. |
| UNIT-4 18 Hours | Promotion of products and services abroad : International channels of distribution ; Selection and appointment of foreign sales agents. Logistic decision. |
| UNIT-5 18 Hours | Export policy and practices in India, Trends in India's foreign trade, Steps in starting export business ; Export finance, Documentation and Procedure. |

RECOMMENDED READINGS

1. Czinkota :International Marketing, Thomson;
2. SakOnkvisit and John J. Shaw: International Marketing: Analysis & Strategy, PHI;
3. Warren J. Keegan:Global Marketing Management, PHI;
4. Roger Bennet : International Marketing : Strategy. Planning Market Entry & Implementation, Kogan Page Ltd., U. K.
5. Philip R. Cateora and John L. Graham : International Marketing, TMH.
6. Doole : International Marketing Strategy, Thomson.

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|---|
| <p>M. COM. THIRD SEMESTER COURSE CODE: MCMC04 COURSE TYPE: ECC/CB COURSE TITLE : PRODUCTION MANAGEMENT CREDIT:THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90 MARKS: THEORY: PRACTICAL: 70+30 MARKS THEORY: PRACTICAL:</p> |
|---|

OBJECTIVE:The objective of this course is to acquaint with the production management.

| | |
|----------------------------------|--|
| UNIT-1 18 Hours | Fundamentals of production management, Nature, Scope, Functions ; Problems, Production and Productivity organizing for production. Types of manufacturing systems. |
| UNIT-2 18 Hours | Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantitate forecasting Methods, longrange forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning : Assembly charts, process charts make or buy analysis. |
| UNIT-3 18 Hours | Process design, Factors affecting design Relation with types of manufacturing plant location and layout : Factors affecting location. Types of plans layout, evaluation of alternative layout. |
| UNIT-4 18 Hours | Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement : Synthetic timing, Predetermined motion time system, analytical estimating. Methodsanalysis : Areas of application, Approaches to methods design, Tools for methods analysis, work simplification programme. |
| UNIT-5 18 Hours | Production Control – Control functions : Routing Landing, Scheduling, Dispatching, Follow up. Quality control & inspection : place of quality control in modern enterprises, organisation of quality control. Statisticalquality control, inspection location for inspection, inspection procedure and records, Inspection devices. |

RECOMMENDED READINGS

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| <p>M. COM THIRD SEMESTER</p> <p>COURSE CODE: MCMC05 COURSE TYPE: ECC/CB</p> <p>COURSE TITLE : LIFE INSURANCE</p> <p>CREDIT:THEORY: PRACTICAL: 6 HOURS: THEORY: PRACTICAL: 90</p> <p>MARKS: THEORY: PRACTICAL: 70+30 MARKS THEORY: PRACTICAL:</p> |
|---|

OBJECTIVE: To acquaint the student about the changing scenario in Life & Health Insurance.

| | |
|--|--|
| <p>UNIT-1 18 Hours</p> | <p>Life insurance : introduction, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non – medical insurance, Insurance of sub – standard lives, insurance of female lives and Minors.</p> |
| <p>UNIT-2 18 Hours</p> | <p>Life insurance policy Conditions and kinds of Life insurance policies, some important plans of life insurance.</p> |
| <p>UNIT-3 18 Hours</p> | <p>Premium and Annuity Elements of premium ; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table – meaning, characteristics and importance in life insurance ; Kinds of mortality table. Annuity : meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.</p> |
| <p>UNIT-4 18 Hours</p> | <p>Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.</p> |
| <p>UNIT-5 18 Hours</p> | <p>Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999, - powers and functions of authority.</p> |

RECOMMENDED READINGS

1. Vaughan, E.T & T.Vaughan: Fundamentals of Risk Insurance, Johan Willey & Sons.
2. Course material and books published by ‘Insurance Institute of India, Mumbai’.
3. Rejda, G.E: Principles of Risk Management and Insurance (Seventh Edition), Pearson.
4. Treischmann: Risk Management & Insurance, Thomson.
5. Chance: Introduction to Risk Management and Derivatives, Thomson.

M. COM THIRD SEMESTER

COURSE CODE: MCM C06

COURSE TYPE: ECC/CB

COURSE TITLE : ACCOUNTING METHODS

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL: 90

MARKS : THEORY : PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE :The objective of this course is to expose students to accounting issues and practice.

| | |
|----------------------------------|---|
| UNIT-1 18 Hours | Accounting standards in India. Preparation of Accounts from Incomplete Records and Single Entry System. |
| UNIT-2 18 Hours | Branch Accounts – Independent and Foreign Branch. Departmental Accounts. |
| UNIT-3 18 Hours | Lease Accounts, Social Accounting. |
| UNIT-4 18 Hours | Accounting for Price level Changes. Human Resource Accounting. |
| UNIT-5 18 Hours | Government Accounting, Insolvency Accounts. (Individual and firm). |

M. COM FOURTH SEMESTER

| Course Code | Paper/Subject | Credit | Contract Hour Per Week | | | EoSE Duration (Hrs.) | |
|---|--|--------|------------------------|---|----|----------------------|----|
| | | | L | T | P | THY | P |
| MCM 401 | Corporate Legal Framework | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 402 | Marketing Research | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM 403 | Investment Management | 6 | 4 | 3 | 00 | 3 | 0 |
| MCM SO4- OSC (Compulsory) | Dissertation | 6 | 4 | 3 | 00 | 3 | 0 |
| ECC -D01 | Consumer Behavior | 6 | 4 | 3 | 00 | 3 | 00 |
| ECC- D02 | Financial Institution and Markets | | | | | | |
| ECC - D03 | Goods & Service Taxes - GST | | | | | | |
| ECC - D04 | Industrial Law | | | | | | |
| ECC - D05 | Bank Management | | | | | | |
| ECC - D06 | Introduction to Information Technology | | | | | | |
| MINIMUM CREDIT IN INDIVIDUAL SUBJECT IS 6 AND IN COMPLETE SEMESTER IT WOULD BE 30 | | 30 | | | | | |

M. COM FOURTH SEMESTER

COURSE CODE: MCM401 COURSE TYPE: CCC

COURSE TITLE : CORPORATE LEGAL FRAMEWORK

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

| | |
|----------------------------------|--|
| UNIT-1 18 Hours | The Companies Act, 2013 (Relevant Provisions) : Definition, types of companies. Memorandum of association; Articles of Association; Prospectus; Share capital and membership. |
| UNIT-2 18 Hours | Meetings and resolutions, Company management, Managerial Remuneration, Winding up and dissolution of companies. |
| UNIT-3 18 Hours | The Negotiable Instruments Act, 1881 - Definition, Types of Negotiable Instruments; Negotiation; Holder and holder in due course; Payment in due course. Endorsement and crossing of cheque; Presentation of negotiable instruments. Endorsement and crossing of cheque. |
| UNIT-4 18 Hours | Monopolies and Restrictive Trade Practices Act, 1969 - Monopolistic Trade Practices, Restrictive Trade Practices, Unfair Trade Practices. |
| UNIT-5 18 Hours | Legal Environment for Security Markets: SEBI Act. 1992 - Organisation and Objectives of SEBI, Power and Security under Contract Regulation Act, 1956 transfer to SEBI. Role of SEBI in controlling the Security Market |

RECOMMENDED READINGS

M. COM FOURTH SEMESTER

COURSE CODE: MCM402 COURSE TYPE: CCC

COURSE TITLE : MARKETING RESEARCH

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:The objective of this course acquaint students with the marketing research concept, tools & techniques for marketing research.

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| UNIT-1 18 Hours | Introduction to Marketing Research Meaning, nature and importance of marketing research; Marketing research and scientific method; Research reliability and validity; Problems in conducting marketing research; Marketing information system (MIS); Ways of conducting marketing research. |
| UNIT-2 18 Hours | Marketing Research Process Steps involved in conducting marketing research; Problem identification; Determining information needs; Developing marketing research proposal. |
| UNIT-3 18 Hours | Data collection and Sampling Plan Data collection methods, Sample Design: Defining universe and sampling unit; Determining sampling frame; Sampling Techniques, Sample size determination; Field work and data collection. |
| UNIT-4 18 Hours | Data Analysis and Report Preparation Data editing, coding tabulation and graphical presentation; Univariate and multivariate data analyses techniques and their applications in marketing research; Report preparation, presentation and follow-up. |
| UNIT-5 18 Hours | Marketing Research Applications Advertising Research : Planning and Procedure, New Product Research. Sales and Market Research, Marketing Research in India : Status, organization and developments; Ethical issues in marketing research. |

RECOMMENDED READINGS

M. COM FOURTH SEMESTER

COURSE CODE: MCM403 COURSE TYPE: CCC

COURSE TITLE : INVESTMENT MANAGEMENT

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE:The objective of this course is to expose students to investment, management techniques and concepts.

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|----------------------------|--|
| UNIT-1 18 Hours | Properties of financial assets - Financial Markets - Investments - Types - Characteristics - Objectives - Types of investors - Investment vs. Gambling, Speculation, Speculation Vs. Gambling. |
| UNIT-2 18 Hours | Nature and Scope of Security Analysis - Concept of Risk and Return - Measurement of Risk . |
| UNIT-3 18 Hours | Fundamental analysis - Economic analysis, Industry Analysis and company Analysis - Technical analysis - Trend indications - Indices and moving average applied in technical analysis. |
| UNIT-4 18 Hours | Valuation of Securities - Equity shares - Preference shares - Debentures - Bonds. |
| UNIT-5 18 Hours | Efficient market Hypothesis - Random Walk Theory - Markowitz Theory - Sharpe's optimization solution - Dow Theory - CAPM model - SML, CML. Note: Only theory questions. |

RECOMMENDED READINGS

1. Dr.Raganatham m &Madhumathi R. Investment analysis 7 Portfolio management. Person Education, New Delhi.
2. Dr.Bhalla V.K.Investment Management, S.Chand and Company, New Delhi.

M. COM FOURTH SEMESTER

COURSE CODE : MCMD01 COURSE TYPE : ECC/CB

COURSE TITLE : CONSUMER BEHAVIOUR

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE: Knowledge of consumer behaviour is a prerequisite for developing effective marketing strategy. The purpose of the course is to provide an in-depth understanding of the consumer and industrial buying processes and their determinants as relevant for marketing decision making.

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| UNIT-1 18 Hours | Consumer Behaviour : Importance and nature of consumer behaviour; Types of consumers and their role; Consumer buying process and determinants; Changing profile of Indian consumers. |
| UNIT-2 18 Hours | Individual Differences in Consumers : Needs and motivation; Perception; Attitude and attitude change; Learning and learning theories; Personality and life style analysis. |
| UNIT-3 18 Hours | External determinants of Consumer Behaviour : Family and its influence on consumer buying behaviour; Group and their influences; Social class; Culture and sub-culture. |
| UNIT-4 18 Hours | Models of consumer behaviour; Business buying behaviour. |
| UNIT-5 18 Hours | Cross-cultural dimensions of consumer behaviour; Consumer research – complexities and issues. |

RECOMMENDED READINGS

1. Schiffman, L.G. and L.L.Kanuk, *Consumer Behaviour*, Pearson, Ltd., New Delhi, 2007.
2. Engel, J.F., Roser D. Blackwell and Paul W. Miniard, *Consumer Behaviour*, Cengage Learning, 2007.
3. Peter, J. Paul, and Jerry C. Olson, *Consumer Behaviour and Marketing Strategy*, McGraw Hill, 2007.
4. Assael, H., *Consumer Behaviour and Marketing Action*; Cengage Learning, 2004.
5. Hawkins Dell., Roger J. Best, Kenneth A. Conej, *Consumer Behaviour: Building Marketing Strategy*, 2003.

M. COM FOURTH SEMESTER

COURSE CODE : MCMD02 COURSE TYPE : ECC/CB

COURSE TITLE : FINANCIAL INSTITUTIONS & MARKET

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

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|----------------------------|--|
| UNIT-1 18 Hours | Indian Financial System : Money Market Meaning Constituents, Function of Money Market; Money Market Instruments. Recent trends in Indian Money Market; Capital Market-Meaning, Constituents and Functions of Capital Market. |
| UNIT-2 18 Hours | Reserves Bank of India : Organization, Management and function; Credit creation and instruments of credit control; Monetary Policy and its significance in economy. |
| UNIT-3 18 Hours | Commercial Banks : Meaning, Function. Recent development in Commercial Banking. |
| UNIT-4 18 Hours | Development Banks : Concept and Meaning, Objectives and Function of Development Banks; Operational and Promotional activities of Development banks; IFCI, ICICI, IDBI, SIDBI, SFC's. |
| UNIT-5 18 Hours | Unit Trust of India : Objectives, function of various schemes of UTI; Role of UTI in industrial finance, Insurance Sector : Objectives, Role, Investment Practices of LIC and GIC. |

RECOMMENDED READINGS

M. COM FOURTH SEMESTER

COURSE CODE: MCMD03 COURSE TYPE: ECC/CB

COURSE TITLE : GOODS AND SERVICE TAX - GST

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

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|----------------------------------|--|
| UNIT-1 18 Hours | GST - Introduction and Meaning, Technical Terms, GST Model in India, Advantages and Disadvantages. Structure of GST, Types of GST. |
| UNIT-2 18 Hours | Registration under GST, Cancellation of Registration, Revocation of Cancellation, Supply Under GST, Time of Supply, Place, Valuation. |
| UNIT-3 18 Hours | Returns and Accounts, Records, Billing under GST, E-way-Bill, Audit, Composite Scheme, Job Work, Input Credit Under GST, Matching, Reversal and Reclaim of Input Credit, Input Service Distributer, TDS. |
| UNIT-4 18 Hours | Turnover Under GST, GST compliance Rating, Rate of GST, Exemptions, Estimation of Tax, Tax Assessment under GST, Payment of Taxes, GST compliance Rating. |
| UNIT-5 18 Hours | Demand and Recovery, Refund of Tax, Administration of GST, Appeal, Appellate Advance Ruling, Review and Correction, Inspection, Search, Seizure and Arrest, Offence, Penalty and Settlement. |

RECOMMENDED READINGS

M. COM FOURTH SEMESTER

COURSE CODE: MCMD04 COURSE TYPE: ECC/CB

COURSE TITLE : INDUSTRIAL LAWS

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE: The course is designed to provide an understanding of certain industrial legislations in the context of the Indian Socio-economic conditions.

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| UNIT-1 18 Hours | The factories Act, 1948 : Objects, provisions relating to hazardous process, health, safety, welfare, working hours, leave etc. of workers, approval, licensing and registration of factories , manager and occupier – their obligations, power of the authorities under the Act, penal provisions. |
| UNIT-2 18 Hours | The Industrial Disputes Act, 1947: Objects, authorities for settlement of industrial disputes, reference of industrial disputes, procedure, powers and duties of authorities, settlements and awards, strikes, lock-outs, lay-off, retrenchment, transfer and closure, unfair labour practices, miscellaneous provision. |
| UNIT-3 18 Hours | The Trade Unions Act, 1926: Objects, registration of trade unions, rights and liabilities of registered trade unions-procedure, penalties. The Workmen’s compensation Act, 1923: Objects, Employer’s liability for compensation, amount of compensation, distribution of compensation, notice and claims, remedies, of employers against stranger, commissioners for workmen’s compensation |
| UNIT-4 18 Hours | The Employees’ Provident Funds & Miscellaneous provision Act, 1952: Objects, Schemes under the Act. Employees’ Provident Fund Scheme, Employees’ pension Scheme, 1995, Employees’ Deposit linked Insurance Scheme, Determination and Recovery of Moneys due from and by employers, protection against attachment. |

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|----------------------------|--|
| | The payment of Wage Act, 1936: Objects, Application, responsibility for payment of wages, wage periods, time-limits, Deduction from wages remedy available to worker for delay or unauthorized education. |
| UNIT-5 18 Hours | The Minimum Wages Act, 1948: Objects, Application, Minimum Fair and Living Wages, Determination of minimum wage, Taxation of minimum wage, Advisory Board, remedy to worker for non-payment of minimum wages. |

RECOMMENDED READINGS

1. Malik P. L, *Labour and Industrial Law, 9th edn, 2009, Eastern Book Company, Lucknow.*
2. Sharma J. P, *Simplified Approach to Labour Laws 3rd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi.*
3. Kumar H. L, *Digest of Labour Cases-1990 -2009, Universal Law Publishing Co Pvt Ltd, Delhi.*
4. Singh Avtar, *Introduction to Labour & Industrial Law, 2009 edn, Wadhwa and Company, Nagpur.*
5. Sharma J. P, *Employees' Provident Funds and Miscellaneous Provisions Act, 1952 with frequently Raised Queries including Schemes & Rules, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*
6. Sharma J. P, *Employees' State Insurance Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*
7. Sharma J. P, *Factories Act, 1948 with Frequently Raised Queries, 2nd edn, 2009, Bharat Law House Pvt. Ltd, New Delhi*

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| <p>M. COM FOURTH SEMESTER</p> <p>COURSE CODE:MCMD05 COURSE TYPE: ECC/CB</p> <p>COURSE TITLE : BANK MANAGEMENT</p> <p>CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90</p> <p>MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :</p> |
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OBJECTIVE :

The objective of this course is to help to students understand and conceptual framework of bank management.

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|----------------------------|---|
| UNIT-1 18 Hours | Bank - Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship. |
| UNIT-2 18 Hours | Accounts of Customers : Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern. |
| UNIT-3 18 Hours | Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act. |
| UNIT-4 18 Hours | Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghul Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque. |
| UNIT-5 18 Hours | Securities for Advances : General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothecation, pledge. |

RECOMMENDED READINGS

1. Varshney, P. N. Banking Law & Practice, Sultan Chand, New Delhi.
2. S.N.Maheswari, Banking Law & Practice, Ludiana, Kalyani Publications.
3. Vasant Desai, Principles of Bank Management, Mumbai, Himalaya Publications.
4. K.Subramanian, Banking Reforms in India, TMH, New Delhi.
5. Joseph Sinkey, Commercial Bank Financial Bank Financial Management, Pearson Education (Prentice Hall)
6. E.Gordon and Dr. K. Natarajan, Banking Theory Law and Practice – Himalaya Publishing House.

M. COM FOURTH SEMESTER

COURSE CODE: MCMD06 COURSE TYPE: ECC/CB

COURSE TITLE : INTRODUCTION TO INFORMATION TECHNOLOGY

CREDIT : THEORY: PRACTICAL : 6 HOURS : THEORY: PRACTICAL : 90

MARKS : THEORY: PRACTICAL : 70 + 30 MARKS THEORY : PRACTICAL :

OBJECTIVE: This course exposes the students to the basic concept and tools in Information Technology.

| | |
|----------------------------|---|
| UNIT-1 18 Hours | INFORMATION TECHNOLOGY Meaning - Definition - Types of Information System - Computer networks: Goals and uses of networks. Network Hardware and Software - Types of Networks - Protocols - Knowledge Management. |
| UNIT-2 18 Hours | ELECTRONIC BUSINESS Computers - Internet business - Definition - Online Business - E. Business Categories - preparing to online business - Ethics of information technology. E. Business Applications - Business to Business (B2B) - Business to Customers (B2C) - Electronic Shopping. |
| UNIT-3 18 Hours | PAYMENT SYSTEM Paying in the net: The Payment Business - Post-paid System - Instant-paid payment System - Pre-paid Payments System. The Open source Projects - Introduction to open hardware. |
| UNIT-4 18 Hours | STORAGE AND DATA BASE Foundation for interactivity - Multimedia and Knowledge storage Capacity - Compression and Decompression. Secondary Storage Devices Diskettes - Hard disks - Optical Disks - Magnetic tape. |
| UNIT-5 18 Hours | DATA BASE MANAGEMENT SYSTEM (DBMS) Introduction to data base approach - objectives of data base and data base languages - Ethics of using Databases - Concerns about accuracy and privacy. |

RECOMMENDED READINGS

1. Saily Chan, Electronic Commerce Management, John Wiley, 1998.
2. Neil Randall, The Internet in a Wee, 2nd Edn. Prentice Hall of India, New Delhi.
3. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, Security, Risk Management, Irwin McGraw Hill, 2000.
4. David Kosiur, Understanding Electronic Commerce, Addison Wesley, 1996.